

UNIVERSITY OF ALABAMA
12 - 1914

Some Facts and Figures

Relating to Local Taxation For Public Schools

A comparative study of the revenues provided for public education in the several states and territories of the Union is herewith presented. Expenditures for higher education in colleges and universities are not included in these tables. Reference is made to the public schools only.

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H. E. S.
CO P. A.

TO THE PUBLIC:

Section 1685 of the code, enumerating the duties of the superintendent of education, says among other things, "He shall * * * * * elicit information relative to the system of public education in other states and countries, and disseminate all useful knowledge regarding the same, etc." The facts presented in this pamphlet were obtained for the most part from the last report, volume II, of the United States Commissioner of Education at Washington. That the tables are absolutely reliable we have no reason to doubt. These simple facts are presented without any lengthy comment. They speak for themselves.

My purpose in arranging these tables and in publishing this pamphlet (without any expense to the State) is to try to convince any one who may not already be convinced that the people of Alabama are entitled to have the privilege of supporting their own schools through local taxation by districts and by an increased county rate.

The pages in the latter part of this pamphlet showing the basis of taxation for the public schools in each of the several States of the Union are correct down to date of January 15th, 1911. It will be seen that Alabama is in a class almost by itself in denying to the people the right of supporting local schools with local money. Surely the voting privilege in Alabama is reposed in as safe hands as it is in the other States. If there are counties and districts which do not need any additional revenue for their schools they would not be required to have it. Those counties and districts which do need this relief ought to be allowed to have it.

Special attention is called to page 16 showing the percentage of our taxes raised locally—by counties and districts—as compared with the percentage of local taxes raised for school purposes in the other states. That table covers the whole matter.

Let the people have the chance of saying, in the regular election in November, 1912, whether they are willing to trust themselves with local taxing powers to assist the State in the support and maintenance of their own public schools.

DIRECT GIFT

Henry J. Willingham,

Superintendent of Education.

It is interesting to note on the next page the relatively small amount we are spending in public education. Evidently the people in northern, eastern and western states do not regard these expenditures as burdensome taxation. Probably they regard such money as a permanent investment.

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WHOLE AMOUNT RAISED (1907-8) FOR
EACH PERSON OF SCHOOL AGE.

Nevada	\$62.86
Washington	42.60
California	32.34
Montana	30.69
Colorado	29.36
New York	27.63
Massachusetts	27.30
Wyoming	24.16
New Jersey	23.29
Idaho	23.28
N. Dakota	22.62
Oregon	22.11
Michigan	21.31
Illinois	21.25
Pennsylvania	21.16
Connecticut	21.15
Utah	20.76
S. Dakota	19.96
Ohio	19.69
Minnesota	19.54
Indiana	18.78
Nebraska	18.66
Iowa	18.37
Arizona	17.89
Vermont	17.79
Rhode Island	17.58
New Hampshire	17.32
Maine	16.01
Wisconsin	15.07
Kansas	13.86
Missouri	11.92
West Virginia	11.30
Maryland	9.81
Delaware	9.51
Florida	8.44
New Mexico	8.16
Texas	7.05
Louisiana	6.70
Virginia	5.52
Arkansas	5.35
Kentucky	5.30
Tennessee	4.93
Georgia	4.39
North Carolina	3.65
Alabama	3.30
South Carolina	3.29
Mississippi	3.21

Seven states have no form of compulsory attendance law. Alabama is one of them. This fact accounts, in a measure, for the comparatively small percentage of Alabama children who actually attend school.

Dividing our public school fund among those who do attend, we make a showing on the next page which prevents us becoming hilarious even if we do stand above five other states.

**AVERAGE DAILY EXPENDITURE PER
PUPIL BASED ON AVERAGE
ATTENDANCE (1907-08)**

	Cents
1. Nevada	46.5
2. North Dakota	34.4
3. Montana	34.3
4. Arizona	33.6
5. California	30.3
6. Wyoming	27.6
7. New York	26.9
8. Washington	26.8
9. Colorado	26.3
10. South Dakota	26.1
11. New Jersey	25.5
12. Minnesota	24.5
13. Illinois	23.9
14. Idaho	23.1
15. Massachusetts	22.9
16. Utah	22.5
17. Ohio	22.4
18. Oregon	21.8
19. Pennsylvania	21.4
20. Rhode Island	20.2
21. Wisconsin	19.9
22. Indiana	19.6
23. New Hampshire	19.3
24. Connecticut	19.1
25. Nebraska	18.8
26. Vermont	18.3
27. Iowa	18.2
28. Michigan	18.0
29. Maine	17.9
30. Missouri	17.3
31. Kansas	16.8
32. Oklahoma	15.7
33. Louisiana	15.5
34. New Mexico	15.5
35. Florida	15.4
36. West Virginia	14.6
37. Texas	14.5
38. Maryland	13.8
39. Virginia	11.9
40. Delaware	11.7
41. Arkansas	11.4
42. Kentucky	10.2
43. Alabama	9.3
44. North Carolina	9.2
45. Georgia	8.8
46. Tennessee	7.8
47. South Carolina	7.2
48. Mississippi	5.7

(8)

Sometimes we persuade ourselves to believe that we are already spending a due share of our means in providing for the education of our children. The table on the next page answers that question and the answer is against us.

AMOUNT EXPENDED FOR PUBLIC
SCHOOLS ON EACH \$100 OF TRUE
VALUATION OF ALL REAL AND
PERSONAL PROPERTY,
1907-08.

	Amount in Cents
1. Washington	38.6
2. Utah	34.0
3. Massachusetts	33.2
4. Colorado	33.0
5. South Dakota	32.9
6. Vermont	32.6
7. North Dakota	31.5
8. West Virginia	30.1
8. Indiana	30.1
9. New York	29.8
10. Idaho	29.1
11. Michigan	27.9
12. Wisconsin	27.8
13. New Jersey	27.3
14. Mississippi	27.1
15. Maine	26.8
15. Connecticut	26.8
16. New Hampshire	26.6
16. Ohio	26.6
17. Iowa	26.4
18. Missouri	26.3
19. Kansas	25.2
20. Illinois	24.7
21. North Carolina	24.6
22. Minnesota	24.1
23. Nebraska	23.8
24. Tennessee	23.6
25. California	22.8
26. Pennsylvania	22.7
27. Rhode Island	22.6
28. Florida	21.9
28. Texas	21.9
29. Arkansas	21.5
30. Oklahoma	21.4
31. Oregon	21.2
32. South Carolina	20.3
33. Georgia	19.2
34. Maryland	18.2
35. Kentucky	17.4
36. Virginia	16.6
36. Montana	16.6
37. Louisiana	15.0
38. Arizona	14.3
39. Indian Territory	14.0
40. Alabama	13.0
41. Nevada	11.7
42. New Mexico	10.6

Delaware omitted.

Wyoming omitted.

If the census of 1900 had neglected to report the illiteracy of whites and blacks separate, we might content ourselves with thinking that the presence of the negroes caused Alabama to be so near the bottom of the list. The next page referring only to grown white men born in Alabama makes interesting reading and causes us to wonder what showing we shall make when the figures of the census of 1910 are announced.

PER CENT. OF ILLITERATES (UNABLE
TO WRITE) AMONG NATIVE WHITE
ADULT MALES, 1900

1.	Washington State5
2.	Nevada8
3.	Wyoming8
4.	Montana8
5.	South Dakota8
6.	Massachusetts9
7.	Nebraska	1.0
8.	North Dakota	1.0
9.	Minnesota	1.0
10.	Connecticut	1.0
11.	California	1.1
12.	Oregon	1.1
13.	Idaho	1.1
14.	Utah	1.2
15.	Iowa	1.6
16.	Kansas	1.7
17.	New York	1.8
18.	Wisconsin	1.9
19.	Rhode Island	2.0
20.	New Hampshire	2.0
21.	New Jersey	2.3
22.	Colorado	2.4
23.	Michigan	2.4
24.	Pennsylvania	2.5
25.	Oklahoma	2.7
26.	Illinois	2.8
27.	Maine	3.1
28.	Ohio	3.2
29.	Vermont	4.1
30.	Indiana	4.4
31.	Arizona	4.5
32.	Maryland	5.1
33.	Missouri	5.4
34.	Texas	5.8
35.	Delaware	7.1
36.	Mississippi	8.1
37.	Florida	8.3
38.	Arkansas	10.5
39.	Indian Territory	10.7
40.	Georgia	11.8
41.	Virginia	12.2
42.	South Carolina	12.3
43.	Alabama	13.8
44.	Tennessee	14.1
45.	Kentucky	14.3
46.	Louisiana	16.9
47.	North Carolina	18.9
48.	New Mexico	23.6

The next table puts us really at the bottom of the list. The children who actually go to school in this state attend just long enough to be equivalent to two months for all the children of school age in the state. In other words, we are making a desperate effort to educate children who are not in school.

AVERAGE NUMBER OF DAYS' ATTENDANCE FOR EVERY CHILD OF SCHOOL AGE IN 1907-8.

1.	Washington	147.6
2.	California	122.4
3.	Nevada	119.2
4.	Massachusetts	116.4
5.	Idaho	115.0
6.	Colorado	109.5
7.	Connecticut	109.1
8.	Nebraska	103.1
9.	Michigan	103.0
10.	New York	99.3
11.	Iowa	98.7
12.	Oregon	98.2
13.	Vermont	96.8
14.	New Jersey	96.3
15.	Rhode Island	95.0
16.	Utah	94.5
17.	Kansas	88.7
18.	Delaware	88.0
19.	Indiana	87.8
20.	Ohio	87.3
21.	Illinois	84.8
22.	Pennsylvania	84.5
23.	Montana	83.7
24.	New Hampshire	82.7
25.	Wyoming	82.6
26.	North Dakota	81.4
27.	South Dakota	77.5
28.	Maine	76.0
29.	Wisconsin	75.3
30.	Minnesota	75.3
31.	Missouri	72.4
32.	Maryland	69.0
33.	West Virginia	64.9
34.	Arizona	58.8
35.	Tennessee	57.8
36.	Texas	52.9
37.	Georgia	50.5
38.	Mississippi	50.3
39.	Florida	50.1
40.	Kentucky	49.6
41.	Virginia	47.9
42.	New Mexico	45.6
42.	Oklahoma	44.8
43.	Louisiana	44.5
45.	Arkansas	44.3
46.	North Carolina	43.1
47.	South Carolina	42.8
48.	Alabama	40.7

Even after children are enrolled in the schools of Alabama this page shows that they attend only an average of 73 days.

Alabamians are willing to admit that their children are the best and the brightest of any in the world, but it is complimenting them rather too highly to expect them to compete in life's battles on 73 days' schooling with other children who attend twice as long.

AVERAGE NUMBER OF DAYS ATTENDED BY EACH PUPIL ENROLLED IN 1907-8.

1.	Massachusetts	154.0
2.	New York	148.6
3.	Rhode Island	145.5
4.	Connecticut	141.2
5.	Michigan	138.7
6.	New Jersey	137.5
7.	California	136.5
8.	Illinois	132.1
9.	Pennsylvania	129.9
10.	Indiana	127.0
11.	Utah	123.6
12.	New Hampshire	122.7
13.	Ohio	121.9
14.	Washington	121.8
15.	Vermont	121.4
16.	Iowa	120.6
17.	Oregon	119.0
18.	Nebraska	118.3
19.	Montana	117.6
20.	Delaware	116.6
21.	Wisconsin	111.7
22.	Kansas	111.4
23.	Nevada	110.1
24.	Minnesota	108.8
25.	Colorado	108.1
26.	Maryland	106.1
27.	Missouri	104.9
28.	Idaho	103.6
29.	South Dakota	99.2
30.	Wyoming	99.1
31.	Maine	95.9
32.	North Dakota	94.8
33.	Louisiana	90.4
34.	West Virginia	87.4
35.	Arizona	84.6
36.	Georgia	83.6
37.	Kentucky	82.6
38.	Virginia	81.0
39.	Tennessee	80.9
40.	Texas	80.7
41.	Florida	76.1
42.	Alabama	73.0
43.	New Mexico	71.3
44.	Oklahoma	71.0
45.	South Carolina	69.1
46.	Mississippi	64.5
47.	North Carolina	60.9
48.	Arkansas	59.7

AMOUNT EXPENDED PER CAPITA OF
TOTAL POPULATION 1907-08.

1.	Nevada	\$11.81
2.	Washington	10.00
3.	California	8.47
4.	North Dakota	8.37
5.	Idaho	7.59
6.	Colorado	7.10
7.	Utah	6.93
8.	Montana	6.40
9.	New York	6.37
10.	South Dakota	6.26
11.	New Jersey	6.15
12.	Massachusetts	5.93
13.	Nebraska	5.83
14.	Oregon	5.63
15.	Illinois	5.56
16.	Wyoming	5.45
17.	Minnesota	5.43
18.	Ohio	5.17
19.	Iowa	5.13
20.	Arizona	5.09
21.	Michigan	5.01
22.	Connecticut	4.79
23.	Pennsylvania	4.79
24.	Indiana	4.77
25.	Rhode Island	4.51
26.	Wisconsin	4.44
27.	Kansas	4.43
28.	Vermont	4.15
29.	Missouri	3.70
30.	New Hampshire	3.45
31.	Maine	3.15
32.	West Virginia	2.92
33.	Delaware	2.73
34.	Maryland	2.65
35.	Texas	2.57
36.	Florida	2.39
37.	Louisiana	2.24
38.	Oklahoma	2.20
39.	New Mexico	2.17
40.	Virginia	1.81
41.	Arkansas	1.71
42.	Kentucky	1.56
43.	Georgia	1.49
44.	Tennessee	1.43
45.	North Carolina	1.32
46.	Alabama	1.26
47.	South Carolina	1.07
48.	Mississippi98

In 1907-8 the percentage of the whole revenue for public school purposes derived from local taxes was as follows:

1.	Massachusetts	94.39	per cent
2.	New York	88.45	" "
3.	Rhode Island	88.41	" "
4.	Kansas	87.36	" "
5.	Oregon	86.03	" "
6.	Iowa	84.74	" "
7.	Ohio	81.81	" "
8.	Pennsylvania	81.26	" "
9.	Connecticut	80.43	" "
10.	Missouri	77.66	" "
11.	Wyoming	76.88	" "
12.	New Hampshire	76.05	" "
13.	South Dakota	75.97	" "
14.	Vermont	75.48	" "
15.	Idaho	74.30	" "
16.	Nebraska	72.68	" "
17.	Illinois	70.37	" "
18.	Wisconsin	69.76	" "
19.	Delaware	67.96	" "
20.	Colorado	66.53	" "
21.	Florida	66.44	" "
22.	North Dakota	66.34	" "
23.	Tennessee	63.73	" "
24.	New Jersey	60.09	" "
25.	New Mexico	59.78	" "
26.	California	59.15	" "
27.	Arkansas	58.80	" "
28.	Maryland	58.45	" "
29.	Minnesota	58.37	" "
30.	Arizona	57.94	" "
31.	West Virginia	55.77	" "
32.	Utah	54.49	" "
33.	Washington	53.82	" "
34.	Virginia	50.72	" "
35.	Maine	46.02	" "
36.	Michigan	40.40	" "
37.	Montana	30.84	" "
38.	Texas	30.06	" "
39.	Georgia	30.04	" "
40.	Nevada	30.03	" "
41.	Indiana	28.82	" "
42.	South Carolina	28.65	" "
43.	North Carolina	25.30	" "
44.	Kentucky	23.08	" "
45.	Alabama	13.95	" "
46.	Louisiana	13.47	" "
47.	Mississippi	10.86	" "

Oklahoma omitted.

Basis of Taxation for the Public Schools in the Several States (m stands for mills)

State	State Rate	County Rate	District Rate
Alabama	3m 3 tenths of a mill	1m 5m to 9m	None Sufficient supplement to cover 6 mos. school.
Arizona	3m \$7 per child between 5 & 17	None 5m, (sufficient supplement to total \$550 per teacher.)	7m maximum 7m for building and 3m for school purposes
Arkansas			
California			
Colorado	Only for higher institutions \$2.25 for each child—aid to weak districts	2m to 5m compulsory None	15m in 3d class districts 4m must be expended by district to receive state apportionment
Connecticut	\$132,000 annually—(Only Counties in State)	None	Minimum \$60 in some districts; \$100 in others.
Delaware	1m	3m to 7m	Not over 3m
Florida	Annual appropriation by Legislature	5m to 10m	5m—maximum
Georgia	None	None	15m educational; 5m building.
Idaho	2m	None	5m—25c on each poll; also special local revenue tax 5m and \$1 per poll.
Illinois	13.6m—50c poll	None	
Indiana			

Basis of Taxation for the Public Schools in the Several States (m stands for mills)

State	State Rate	County Rate	District Rate
Iowa	None	None	15m—maximum
Kansas	None	None	4m to 6m
Kentucky	26.5m	2m—poll tax \$1	5m
Louisiana	2m	3m	None
Maine	3m	None	District raises 80c per inhabitant—compulsory
Maryland	1.5m	1.5m	None
Massachusetts	State appropriations made to weak districts “Specific taxes” on corporations	None	District penalized for failure to maintain free public schools.
Michigan	1m	1m	1m and more—no limit.
Minnesota	Legislative app'n.	None	15m for schools, 10m for building
Mississippi	One-third of the ordinary State revenue	None	3m may be levied—higher may be voted
Missouri	None	4m	4m to 6m levied by county courts
Montana	Appropriation for weak districts	None	10m
Nebraska	6 tenths of a mill	1.5m to 5m	25m levied by county board. District may levy 10m for building
Nevada			Six mos. free school compulsory; may levy additional tax

New Hampshire	Legislative app'n	None (90% school tax returned to counties.)	Town and district tax No limit.
New Jersey	Legislative app'n of 2.75m	3m—compulsory	5m to 15m Vote taxes for school purposes 3m and 90 cents on each poll.
New Mexico	None	None	30m, maximum Levied by county board, 12m maximum. 5m add. may be voted by electors. Other special sch. taxes 5m schools, 5m building
New York	Legislative app'n	2.3 mills and 15 cents on each poll.	.25m
North Carolina	Legislative app'n	2m and \$1 per capita None	1m for common sch. & 1m for high schools Sufficient to produce \$7 per child school age 4 to 20 None None
North Dakota	Legislative app'n for high schools		
Ohio			
Oklahoma			
Oregon			
Pennsylvania	Legislative app'n	3m compulsory	School directors may tax 13m District receives amount from state that they raise 8m may be levied None
Rhode Island	Legislative app'n	1.5m compulsory, with 5m maximum.	
South Carolina	State aid for weak districts	None	
Tennessee	$\frac{1}{4}$ of gross revenue	None	
Texas	2m and \$1 per capita	4m	5m 20m maximum By vote, no limit.
Utah	None	None	
Vermont	"8c on grand list"		

Basis of Taxation for the Public Schools in the Several States (m stands for mills)

State	State Rate	County Rate	District Rate
Virginia	1m to 5m compulsory	Levied by supervisors .75 to 2m. 5m, compulsory per child	5m maximum, .75 compulsory
Washington	5m	None	10m by district board; 10m by electors
West Virginia	Legislative app'n	None	25m for schools 12.5m building. By district board.
Wisconsin	.7m, spcl. app'n. 3m	\$2 per capita	20m for all purposes
Wyoming			10m



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